



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

Charles E. Bell, M.D.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
512/458-7111

February 2, 2000

Ms. Rosalind McAdams, Financial Director
Angelina County and Cities Health District
202 South Bynum
Lufkin, Texas 75904

Dear Ms. McAdams:

We have reviewed the audit report on Angelina County and Cities Health District for the year ended August 31, 1999. The report was prepared by Alexander, Lankford & Hiers, Inc., Certified Public Accountants. We reviewed the report to determine if Angelina County and Cities Health District met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Angelina County and Cities Health District met the audit requirements of OMB Circular A-133 for the year ended August 31, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 99-0246